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2. The method for fabricating a non-volatile memory device of claim 1,
wherein an oxide layer is formed on the semiconductor substrate.

5 3. The method for fabricating a non-volatile memory device of claim 2,
wherein the oxide layer is formed to a thickness of about 50 to about 200

10 4. The method for fabricating a non-volatile memory device of claim 1,
wherein the first conductive layer and the second conductive layer is a doped
polysilicon layer.

5. The method for fabricating a non-volatile memory device of claim 1,
wherein the dielectric layer is a multi-layer comprising an oxide layer and a
nitride layer.

15 6. The method for fabricating a non-volatile memory device of claim 1,
wherein the dielectric layer is formed to a thickness of about 100 to about 200

20 7. The method for fabricating a non-volatile memory device of claim 1,
wherein the gate pattern further comprises an insulating layer additionally formed
on the second conductive layer.

8. The method for fabricating a non-volatile memory device of claim 7, wherein the insulating layer is formed with one of a mono-layer nitride layer and a multi-layer containing a nitride layer.

5 9. The method for fabricating a non-volatile memory device of claim 1, further including the step of forming spacers on side walls of the gate pattern.

10 10. The method for fabricating a non-volatile memory device of claim 9, wherein the spacers are formed with one of a mono-layer nitride layer and a multi-layer containing a nitride layer.

11. The method for fabricating a non-volatile memory device of claim 1, wherein the polishing stopper is made of a nitride layer.

15 12. The method for fabricating a non-volatile memory device of claim 1, wherein the interlayer insulating layer is an oxide layer or a multi-layer including an oxide layer.

20 13. The method for fabricating a non-volatile memory device of claim 1, wherein the conductive material for forming the common source line is made of polysilicon containing impurities.

14. The method for fabricating a non-volatile memory device of claim 1, wherein the step of etching back the polishing stopper is performed by a wet etching method using phosphoric acid.

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15. The method for fabricating a non-volatile memory device of claim 1, wherein the step of etching back the polishing stopper is performed by a dry etching method.

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16. The method for fabricating a non-volatile memory device of claim 1, wherein the silicide layer is a silicide selected from the silicide group consisting of cobalt silicide (CoSix), tungsten silicide (Wsix) and aluminum silicide (AlSix).

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17. The method for fabricating a non-volatile memory device of claim 1, wherein the non-volatile memory device is a NAND type flash memory.

18. A semiconductor non-volatile memory device formed by process steps comprising:

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forming a gate pattern on a semiconductor substrate, the gate pattern having first and second conductive layers and a dielectric layer therebetween;

- forming a polishing stopper on the gate pattern and the semiconductor substrate;
- forming an interlayer insulating layer on the polishing stopper;
- forming a common source line (CSL) by etching a portion of the interlayer
- 5 insulating layer, and a portion of the polishing stopper, and depositing a conductive material;
- then, planarizing the common source line and the interlayer insulating layer until the surface of the polishing stopper is exposed;
- partially etching back the polishing stopper until the surface of the second
- 10 conductive layer is exposed; and
- forming a silicide layer on the exposed second conductive layer and the common source line.